



# Punjab Government Gazette

## EXTRAORDINARY

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**PART III**  
**GOVERNMENT OF PUNJAB**  
**DEPARTMENT OF EXCISE AND TAXATION**  
**NOTIFICATION**

The 30th July, 2020

**No. G.S.R.46 /P.A.1/1914/S.59/Amd.(141)/2020.**— In exercise of the powers conferred by section 59 of the Punjab Excise Act, 1914 (Punjab Act No. 1 of 1914), and all other powers enabling me in this behalf, I, A.Venu. Prasad, I.A.S, Financial Commissioner (Taxation), make the following rules further to amend the Punjab Liquor License Rules, 1956, namely:-

**RULES**

1. (1) These rules may be called the Punjab Liquor License (Third Amendment) Rules, 2020.  
(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Liquor License Rules, 1956, in rule 36, at the end of sub-rule (39), the following proviso shall be added, namely:-  
“Provided that the licensee shall have the option to lift five percent additional quota either of Punjab Medium Liquor or Indian Made Foreign Liquor or part thereof of his annual Minimum Guaranteed Quota, after lifting his due quota and paying levies for and upto the month of July, 2020. The licensee shall be allowed to lift this additional quota upto 15th day of September, 2020 on payment of all duties or levies due upto the date of lifting this additional quota. This additional quota shall be available at half of the rates of excise duties leviable under the Punjab Excise Fiscal Orders, 1932. In case the Government allows renewal of licenses for the year 2021-22, the revenue from this additional quota shall not be counted for the eligibility of the renewal.”.

**A.VENU PRASAD,**  
Financial Commissioner (Taxation) and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
**NOTIFICATION**

The 30th July 2020

**No. G.S.R. 47 /P.A.1/1914/Ss. 31, 32, 34 and 58/ Amd.(189)/2020.-**

In exercise of the powers conferred by section 58 read with sections 31 and 32 of the Punjab Excise Act, 1914, (Punjab Act No. 1 of 1914), and all other powers enabling him in this behalf, the Governor of Punjab is pleased to make the following Orders, without previous publication, further to amend the Punjab Excise Fiscal Orders, 1932, namely:-

**ORDERS**

1. (1) These Orders may be called the Punjab Excise Fiscal (Fourth Amendment) Orders, 2020  
(2) They shall come into force on and with effect from the date of their publication in the Official Gazette.
2. In the Punjab Excise Fiscal Orders, 1932, (herein after referred to as the said Orders), at the end of Order 1, the following proviso shall be added, namely:-  
“Provided that the excise duty on Punjab Medium Liquor and Indian Made Foreign Liquor leviable under this Order, shall be at half of the rates at wholesale stage (L-13 and L-1), when the licensee opts to lift five percent additional quota of annual Minimum Guaranteed Quota.”
3. In the said Orders, at the end of Order 1-AA, the following proviso shall be added, namely:-  
“Provided that the excise duty on Punjab Medium Liquor and Indian Made Foreign Liquor leviable under this Order shall be at half of the rates at retail stage (L-2 and L-14-A), when the licensee opts to lift five percent additional quota of annual Minimum Guaranteed Quota.”

**A.VENU PRASAD,**  
Financial Commissioner (Taxation) and  
Secretary to Government of Punjab,  
Department of Excise and Taxation.